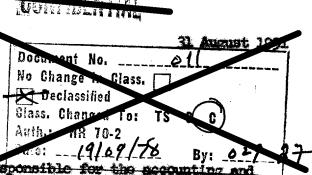
Assistant Comptroller

Chief, Fiscal Division

Review of Accounting Methods



- 1. The Fiscal Division is responsible for the accounting and sudit control of all vouchered funds and reporting control for all vouchered and confidential funds appropriated for the operation of CIA and NSC. To facilitate accomplishing its purpose, the Division has been broken down into five major groups, the functions of which are set forth very briefly below:
 - a. ACCOUNTING BRANCH Charged with the establishment and maintenance of a centralized accounting system for CIA and NBC.
 - b. CLAIMS BRANCE Charged with the sudit and certification for payment of all vouchered obligations, other than travel and payroll, for CIA and NSC.
 - c. TRAVEL BRANCH Charged with the audit and certification for payment of all vouchered obligations in connection with travel of CIA and MSC employees (including military and IAC).
 - d. PAYROLL BRANCH Charged with the preparation, audit, and certification of payrolls, and distribution of salary payments for all vouchered personnel of CIA and NSC.
 - e. FISCAL PROCESSING HRANCH Charged with receiving, recording, colleting, and processing all CIA and NSC documents requiring action by the Fiscal Division.
- 2. The Division as a whole utilizes the general types of office machinery (typewriters, adding machines, calculators) in its operations and, in the Accounting and Payroll Branches, also employs the use of special purpose equipment. Because of CIA expansion, our workload is increasing and the question of acquiring additional special purpose equipment in the Accounting and Payroll Branches arises. These activities are discussed separately below.

(1) Accounting Branch

This Branch is using National Cash Register Bookkeeping Machines in posting obligations and ex-

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penditures to the General and Allotment Leights. Three machines are in use and, with the anticipated increase Agency funds, it will be necessary to secure on willtioned machine capable of carrying larger totale. Object and Supobject Lodgers are hand posted to reflect coperditures and the volume of work now being processed does not emphase to marrant the use of machine methods. Bossver, a substantial increase in westload may make the use of 138 equipment desireble in examention with the subsidiary records. A Card Panch would be required. One difficulty becomes appearent installately with respect to the thought of IBM equipment. It is executed to would not have a Tabulator and, therefore, we would be unable to determine our standing on the Object and Cubrillect research without having the Machine Methodo Division make a rue of the cords. Desired information could, therefore, be delayed.

(D) Provide Beauty

This activity is using Addressoragh and Oraph-Otopo brechines in perpering Aprily payroll lists. Thought has been given the possibility of substituting I'm equipment; lose you, to schiero marian: benefits, it would be necessary that the Branch have a Card Punch, Card Server end Printer. In this way, the Branch would property propoli lists and pro-print the new consideration Fine and Attendance Report, and Charge Slip which was doublessed by end is now in the presence of heing produced. The more of Payroll congressions by the Machine Methods Division supposes questionship because of the high percentage of charges. The results of a test run of one of the payrells by the Machine distincts Division supports this excitations in the minds of Payroll Breach officials.

3. This Division is desirous of streamlining activities in every possible, and vision to be alert for detaining the most efficient and sodern equipment to accomplish its function. We will cooperate in every way in the event a survey is desired. Should like equipment be installed, it would be preferable that Fiscal personnel be invited as operators.

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